

APPLYING FOR MISSOURI SALES TAX EXEMPTION

Not-for-profit organizations incorporated in Missouri are not automatically eligible for sales tax exemption status.

A Missouri Sales/Use Tax Exemption Application (Form 1746 Rev. 10-98) must be completed and approved by the Missouri Department of Revenue before your organization is exempt from Missouri Sales tax. This form can be requested from: Missouri Department of Revenue, Tax Administration Bureau, P.O. Box 840, Jefferson City, MO 65105-0840; Phone: (573) 751-2836 or (800) 877-6881

The Missouri Department of Revenue also maintains a web-site at: <http://www.dor.state.mo.us>
To download the Missouri Sales/Use Tax Exemption Application form at this web-site, go to <http://dor.state.mo.us/tax/business/sales/forms> and scroll down to Form 1746.

Beside completing this form, the Missouri Department of Revenue requests the following materials be mailed for their review;

- copy of your Certificate of Incorporation from Missouri Secretary of State office;
- copy of your Bylaws or Articles of Incorporation;
- complete financial history for last three years, or if just starting as an organization, an estimated budget for one year;
- copy of your 501 (c) exemption letter from the Internal Revenue Service

Your organization will typically receive word about your status within two months of submitting your application to the Missouri Department of Revenue. If approved, your sales tax exempt status is valid for five years from date of approval. A renewal letter will be mailed out to your organization three months in advance of your five-year expiration date.



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